

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

Shirley J. Anderson,
Appellant,

v.

City of Davenport Board of Review,
Appellee.

ORDER

Docket Nos. 13-103-0960 thru 13-103-0977

On March 25, 2014, the above-captioned appeals came on for consideration before the Iowa Property Assessment Appeal Board. The appeals were conducted under Iowa Code section 441.37A(2)(a-b) (2013) and Iowa Administrative Code rules 701-71.21(1) et al. Appellant Shirley J. Anderson was represented by her son, Arthur Anderson, and requested the appeal be considered without a hearing. Assistant City Attorney Chris Jackson represented the Board of Review. The Appeal Board now having examined the entire record and being fully advised, finds:

Findings of Fact

Shirley J. Anderson is the owner of property located at 3015 Indian Road, Davenport, Iowa. She appealed her 2013 assessment in a separate docket (Docket No. 13-103-0959) under Iowa Code 441.37. The following chart shows the eighteen appeals at issue in this Order that Anderson filed under section 441.42 first as protests to the Board of Review, then as appeals before this Board. Docket 13-103-0977 includes all properties listed in Book J (approximately 1700 parcels), which were not individually identified on that petition.

Docket Number	Parcel Number	Property Address
13-103-0960	J0035-19A	302 S Concord Street
13-103-0961	J0035-10A	3019 Indian Road
13-103-0962	J0035-08	3011 Indian Road
13-103-0963	J0036-38	3007 Indian Road
13-103-0964	J0029-01	2919 Indian Road
13-103-0965	J0029-02	2917 Indian Road
13-103-0966	J0029-03	2909 Indian Road
13-103-0967	J0029-04	2903 Indian Road
13-103-0968	J0035-11A	3022 Hobson Street
13-103-0969	J0035-12	3018 Hobson Street
13-103-0970	J0036-13	3014 Hobson Street
13-103-0971	J0036-14	3008 Hobson Street
13-103-0972	J0036-15	3004 Hobson Street
13-103-0973	J0036-16	2934 Hobson Street
13-103-0974	J0036-17	2928 Hobson Street
13-103-0975	J0036-18	2920 Hobson Street
13-103-0976	J0036-19	2912 Hobson Street
13-103-0977	Book J	1,700+ Davenport properties

Because of the resolution of these appeals, we will not recite property details or allegations in the appeals covered by this Order.

Under section 441.42, appeals may be filed on property as an “Appeal on Behalf of Public.”

This provision states:

Any officer of a county, city, township, drainage district, levee district, or school district interested or a taxpayer thereof may in like manner make complaint before said board of review in respect to the assessment of any property in the township, drainage district, levee district or city and an appeal from the action of the board of review in fixing the amount of assessment on any property concerning which such complaint is made, may be taken by any of such aforementioned officers.

Such appeal is in addition to the appeal allowed to the person whose property is assessed and shall be taken in the name of the county, city, township, drainage district, levee district, or school district interested, and tried in the same manner, except that the notice of appeal shall also be served upon the owner of the property concerning which the complaint is made and affected thereby or person required to return said property for assessment.

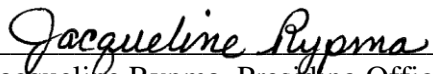
Conclusions of Law

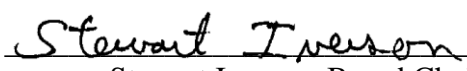
We conclude Anderson was authorized to make a complaint about the assessments of these properties to the Board of Review as a “taxpayer thereof” under section 441.42. However, an appeal beyond the board of review, as is the case here, includes additional requirements. First, while any taxpayer can make a complaint to the Board of Review, the plain language of section 441.42 suggests only officers of an interested county, city, township, drainage district, levee district, or school district may appeal on behalf of the public from the Board of Review assessment. That appeal must be taken in the name of the interested taxing jurisdiction. There is no evidence in the record to suggest Anderson satisfies the requirement of being an officer of the aforementioned taxing jurisdictions. Rather, she appealed in her own name and in her individual capacity as a citizen. Therefore, we find she is not authorized to file an appeal from a Board of Review assessment on behalf of the public.

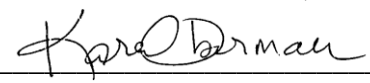
Second, section 441.42 also requires notice of the appeal must be served on all owners of the properties being appealed. This is a mandatory statutory provision and appears to protect property owners’ due process rights. The record is devoid of any evidence that Anderson served notice on the owners of the appealed properties. Because Anderson failed to comply with these statutory requirements, we are without jurisdiction to consider these appeals.

IT IS THEREFORE ORDERED these appeals are dismissed. The appeal files will be closed. No further action will be taken.

Dated this 15th day of April, 2014.


Jacqueline Rypma, Presiding Officer


Stewart Iverson, Board Chair


Karen Oberman, Board Member

Copies to:
Arthur Anderson
3015 Indian Road
Davenport, IA 52802
APPELLANT

Chris Jackson
Assistant City Attorney
226 W 4th Street
Davenport, IA 52801
ATTORNEY FOR APPELLEE